M. M. Chopra & Co.
Chartered Accountants

30, Chittaranjan Avenue
2nd Floor
Kolkata – 700012
Phone: +91-33-22122258
Fax: +91-33-40072566
email : mmco@mmcoca.com

INDEPENDENT AUDITORS' REPORT

The Partners,
AMBEY REALTORS LLP
PS IXL, 2nd Floor, Newtown Road,
Unit No. 205, PO – Rajarhat Gopalpur,
Kolkata – 700136.

Opinion

We have audited the financial statements of AMBEY REALTORS LLP (the entity), which comprise the Balance Sheet as at 31st March, 2024 and the Profit and Loss account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to explanations given to us, the accompanying financial statements give a true and fair view of the financial position of the entity as at 31st March, 2024 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and those charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

30, Chittaranjan Avenue,
2nd Floor,
Calcutta – 700 012.
Dated the 29th day of June, 2024

M. M. CHOPRA & CO. Kolkata Chartered Accountants

For M. M. CHOPRA & CO.
Chartered Accountant
(Firm's Registration No. 311053E)

Niraj Singhania

(N K SINGHANIA)
PARTNER.
Membership No. 315738
UDIN : 24315738BKFBTV9949

AMBEY REALTORS LLP

LLPID : AAD-6412

PS IXL, 2ND FLOOR, NEWTOWN ROAD, UNIT NO. 205

PO: RAJARHAT GOPALPUR, KOLKATA - 700136

BALANCE SHEET AS ON 31ST MARCH, 2024

PARTICULARS	NOTE	As at 31st March, 2024 Amount (Rs.)	As at 31st March, 2023 Amount (Rs.)
PARTNERS' FUND AND LIABILITIES			
PARTNERS'FUND			
Partners Capital Account	1	10,00,000	10,00,000
Partners Current Account	2	18,03,57,184	5,38,47,117
CURRENT LIABILITIES			
Short Term Borrowings	3	-	2,16,20,000
Trade Payables		2,66,95,103	1,49,05,998
Other Current Liabilities.	4	31,09,30,526	49,25,15,651
Short Term Provision - for Taxation		74,55,287	15,11,255
TOTAL		52,64,38,099	58,54,00,021
ASSETS			
NON CURRENT ASSETS			
Property,Plant and Equipments	5	1,00,42,370	1,11,84,168
CURRENT ASSETS			
Current Investments	6	16,74,38,776	17,08,99,140
Work in Progress/Inventory	7	23,42,42,677	28,01,10,831
Trade Receivables		3,07,86,787	4,14,42,813
Cash and Bank Balances	8	2,61,53,260	2,12,23,673
Short Term Loans & Advances	9	5,74,80,526	6,03,08,975
Other Curent Assets	10	2,93,703	2,30,422
TOTAL		52,64,38,099	58,54,00,021

Significant Accounting Policies	18
Notes on accounts and Other Disclosures	19

In terms of our report of even date
For M.M.CHOPRA & CO
Chartered Accountants

(N K SINGHANIA)
Partner
Membership No. - 315738
30 Chittaranjan Avenue
Kolkata - 700012
Dated the 29th day of June, 2024

M. M. CHOPRA & CO. Kolkata Chartered Accountants

(Raj Kumar Agarwal)
DPIN - 00568762

(Dipak Kumar Agarwal)
DPIN - 00570301

DESIGNATED PARTNERS

AMBEY REALTORS LLP Kolkata

AMBEY REALTORS LLP

LLPID : AAD-6412

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STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2024

PARTICULARS	NOTE	Year ended 31st March 2024 Amount (Rs.)	Year ended 31st March 2023 Amount (Rs.)
INCOME			
REVENUE FROM OPERATIONS	11	64,39,83,302	10,82,17,473
OTHER INCOME	12	1,28,59,225	41,48,861
TOTAL INCOME		65,68,42,527	11,23,66,335
EXPENSES			
Construction & Project Expenses	13	40,21,15,344	18,84,94,657
Changes in Inventory / Work in progress	14	4,58,68,154	(14,12,52,543)
Employee Benefits Expenses	15	26,94,630	7,53,690
Finance Cost	16	9,21,417	55,61,413
Depreciation	5	11,41,798	12,73,026
Other Expenses	17	53,90,298	24,92,826
TOTAL EXPENSES		45,81,31,640	5,73,23,068
Profit (Loss) Before Tax		19,87,10,886	5,50,43,267
Less: Tax Expense:			
Current Tax		7,05,00,000	1,98,00,000
Tax for earlier year		1,00,818	84,965
Profit (Loss) after Tax for the year		12,81,10,068	3,51,58,302
Profit (Loss) distributed to partners		12,81,10,068	3,51,58,302
Profit/(Loss) Carried Forward		-	-
Significant Accounting Policies	18		
Notes on accounts and Other Disclosures	19		

In terms of our report of even date
For M.M.CHOPRA & CO
Chartered Accountants

Niraj Singhania

(N K SINGHANIA)
Partner
Membership No. - 315738
30 Chittaranjan Avenue
Kolkata - 700012
Dated the 29th day of June, 2024

M. M. CHOPRA & CO. Kolkata Chartered Accountants

(Raj Kumar Agarwal)
DPIN - 00568762

(Dipak Kumar Agarwal)
DPIN - 00570301
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NOTES ON ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2024

PARTICULARS		As at 31st March,2024 Amount (Rs.)	As at 31st March,2023 Amount (Rs.)
NOTE NO.1 : PARTNERS' CAPITAL ACCOUNT		Amount (Rs.)	Amount (Rs.)
Dipak Kumar Agarwal		5,00,000	5,00,000
Raj Kumar Agarwal		5,00,000	5,00,000
	TOTAL	**10,00,000**	**10,00,000**
NOTE NO.2 : PARTNERS' CURRENT ACCOUNT			
Dipak Kumar Agarwal			
Opening Balance		2,61,23,558	85,44,407
Withdrawn during the year		-	-
Profit (Loss) for the year		6,40,55,034	1,75,79,151
		9,01,78,592	2,61,23,558
Raj Kumar Agarwal			
Opening Balance		2,77,23,559	1,01,44,408
Withdrawn during the year		(16,00,001)	-
Profit (Loss) for the year		6,40,55,034	1,75,79,151
		9,01,78,592	2,77,23,559
	TOTAL	**18,03,57,184**	**5,38,47,117**
NOTE NO.3 : SHORT TERM BORROWINGS			
Ambey Mata Capital Private Limited		-	2,16,20,000
	TOTAL	**-**	**2,16,20,000**
NOTE NO.4 : OTHER CURRENT LIABILITIES			
Liabilities for Expenses		3,49,395	1,07,571
Statutory Liabilities		-	8,48,560
Advance Reciept from customers		1,92,565	60,676
Retention Money		1,07,83,787	38,59,166
Demand from customer against Booking(AMBEY GATEWAY)	93,52,95,531		48,02,98,876
Less: Revenue recognised on POCM method (AMBEY GATEWAY)	(63,56,90,752)	29,96,04,779	-
Demand from customer against Booking(AMBEY AANGAN)	15,39,09,972		15,39,09,972
Less:Landowners share paid	(2,67,04,000)		(2,67,04,000)
Less: Revenue recognised on POCM method (AMBEY AANGAN)	(12,72,05,972)	-	(11,98,65,170)
	TOTAL	**31,09,30,526**	**49,25,15,651**
NOTE NO.6 : CURRENT INVESTMENTS			
4,128.042 (NIL) Units in Nippon India Money Market Fund-Growth		1,50,00,000	-
73,33,968.899 (1,15,98,591.781) Units in HDFC ultra short term Fund-Direct-Growth		10,24,38,776	14,81,99,140
47,60,875.412 (22,09,021.791) Units in SBI Crisil IBX SDL Index Fund-Direct-Growth		5,00,00,000	2,27,00,000
		16,74,38,776	**17,08,99,140**

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NOTES ON ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2024

PARTICULARS		As at 31st March,2024 Amount (Rs.)	As at 31st March,2023 Amount (Rs.)
NOTE NO. 7 :WORK IN PROGRESS/INVENTORY			
Project Work in Progress			
Ambey Gateway		17,24,41,730	24,93,56,351
Ambey Utsav		3,65,47,830	1,32,20,374
Ambey Aashray		30,97,996	30,92,467
Ambey Aranya		1,42,39,567	1,36,99,495
Ambey Aastha		66,45,558	-
Ambey Aashiana		5,27,851	-
Completed Unit (Ambey Aangan-AACS01 with Parking)		7,42,144	7,42,144
	TOTAL	**23,42,42,677**	**28,01,10,831**
NOTE NO. 8 : CASH AND CASH EQUIVALENTS			
Balances in Current Accounts			
In scheduled Banks		44,42,146	8,57,899
Fixed Deposit(Inclusive of accrued interest)		2,17,11,114	2,03,65,774
	TOTAL	**2,61,53,260**	**2,12,23,673**
NOTE NO.9 : SHORT TERM LOANS AND ADVANCES			
Advances to Vendors		1,18,08,967	1,55,04,125
Advances to Employees		50,000	-
Advances to Land owners against Revenue Share		4,26,00,000	4,15,00,000
Security Deposit with WBSEDCL		11,14,959	4,04,850
Security Deposits with Landowners		19,00,000	29,00,000
Other Deposits		6,600	-
	TOTAL	**5,74,80,526**	**6,03,08,975**
NOTE NO. 10 : OTHER CURRENT ASSETS			
GST Cash and Credit Balances		1,30,521	70,224
Prepaid Expenses		1,63,182	1,60,198
	TOTAL	**2,93,703**	**2,30,422**
NOTE NO.11 : REVENUE FROM OPERATIONS			
Revenue Recognised on Percentage of Completion Method		63,56,90,752	10,71,81,325
Unit Cancellation Charges		16,51,470	10,36,148
Unit Nomination Charges		1,83,900	-
Unit Maintainance Charges		9,20,400	-
Unit Other Charges		55,36,780	-
		64,39,83,302	10,82,17,473
NOTE NO.12: OTHER INCOME			
Rent Received		16,102	3,01,695
Profit on sale of Investments		1,09,03,717	31,41,593
Scrap Sale		89,659	2,55,930
Interest		17,53,401	4,17,057
Liabilities no longer required written back		96,335	32,577
Miscellaneous Receipts		11	9
		1,28,59,225	41,48,861

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NOTES ON ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2024

PARTICULARS		As at 31st March,2024 Amount (Rs.)	As at 31st March,2023 Amount (Rs.)
NOTE NO.13 : CONSTRUCTION & PROJECT EXPENSES			
Material Consumption		15,71,15,693	7,70,78,104
Sanction ,Permission & Other Statutory Fees		2,49,429	46,04,331
Civil Construction		15,50,51,402	4,78,34,650
Power & Fuel		3,92,767	3,99,534
Repair & Maintenance		7,00,870	3,26,534
Contractor all risk insurance		6,11,333	7,26,000
Project Management Charges		21,00,000	21,29,000
Project Development Expenses		17,76,398	17,16,833
Secutiry Guard charges		10,10,130	8,11,324
Ineligible GST Input Expenses		5,51,34,265	2,63,20,444
Professional, Technical & Consultancy Charges		47,61,036	26,86,525
Rates & Taxes		66,177	11,29,315
Registration & Documentation Charges		8,60,680	22,75,360
Housekeeping expenses		-	1,56,805
Material handling charges		24,39,696	7,26,656
Commission & Brokerage		1,44,88,608	1,49,06,715
Advertisement and sales promotion expenses		37,44,960	33,31,797
Printing & Stationery		13,181	6,848
Miscellaneous Expenses		13,73,003	12,36,083
Travelling & Conveyance		2,25,716	91,800
TOTAL		**40,21,15,344**	**18,84,94,657**
NOTE NO.14 : INCREASE/ (DECREASE) IN WORK-IN-PROGRESS/INVENTORY			
Opening Inventory			
Project Work in Progress			
Ambey Gateway	24,93,56,351		10,26,81,543
Ambey Utsav	1,32,20,374		1,02,18,545
Ambey Aangan	-		1,86,48,407
Ambey Aashray	30,92,467		25,04,516
Ambey Aranya	1,36,99,495		48,05,276
	27,93,68,686		13,88,58,287
Completed Unit (Ambey Aangan-AACS01 with Parking)	7,42,144	28,01,10,831	-
Closing Inventory			
Project Work in Progress			
Ambey Gateway	17,24,41,730		24,93,56,351
Ambey Utsav	3,65,47,830		1,32,20,374
Ambey Aastha	66,45,558		-
Ambey Aashiana	5,27,851		-
Ambey Aashray	30,97,996		30,92,467
Ambey Aranya	1,42,39,567		1,36,99,495
	23,35,00,533		27,93,68,686
Completed Unit (Ambey Aangan-AACS01 with Parking)	7,42,144		7,42,144
		23,42,42,677	28,01,10,831
DECREASE (INCREASE)		**4,58,68,154**	**(14,12,52,543)**
NOTE NO.15 : EMPLOYEE BENEFITS EXPENSES			
Salary & Allowances		23,06,059	6,73,789
Contribution to PF and Other Funds		1,32,265	12,842
PF Admin Charges		6,000	5,000
Staff Welfare Expenses		2,50,306	62,059
TOTAL		**26,94,630**	**7,53,690**
NOTE NO.16 : OTHER EXPENSES			
Bank Charges		133	328
Filing Fees		300	310
Insurance		10,199	11,848
Printing & Stationery		1,15,068	97,454
Power & Fuel		1,29,846	1,16,932
Rates & Taxes		3,47,089	1,40,546
Professional Tax		2,500	2,500
HR & Recruitment expenses		4,497	11,035
Professional fees		85,000	-
Repair & Maintenance		29,44,655	14,32,438
Project Maintainance Expenses		9,73,081	-
Advertisement and Business Promotion		1,00,000	-
Telephone & Mobile Expenses		1,29,219	14,360

M. M. CHOPRA & CO. Kolkata Chartered Accountants

AMBEY REALTORS LLP Kolkata

PARTICULARS			As at 31st March,2024 Amount (Rs.)	As at 31st March,2023 Amount (Rs.)
Trade Licence			3,411	1,076
Travelling & Conveyance			1,02,109	29,354
Payment to Auditors				
Audit Fees		70,000		50,000
Tax audit Fees		10,000		10,000
For Tax Matters		10,000		10,000
Other Services		37,500	1,27,500	18,000
Other Miscellaneous Expenses			1,63,440	82,495
Donation			1,52,250	4,64,150
	TOTAL		53,90,298	24,92,826

NOTE NO.17 : FINANCE COST

Interest on Loan			8,97,534	55,60,275
Interest on Late payment of Taxes			23,883	1,138
	TOTAL		9,21,417	55,61,413

M. M. CHOPRA & CO. Kolkata Chartered Accountants

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PO RAJARHAT GOPALPUR, KOLKATA - 700136

NOTES ON ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2024

NOTE NO. 5 : PROPERTY,PLANT AND EQUIPMENTS

Description of Asset	Gross Block			Rate of Depreciation	Depreciation			Net Block	
	As at 01.04.2023	Addition during the year	At at 31.03.2024		As at 01.04.2023	Addition during the year	At at 31.03.2024	WDV as on 31.03.2024	WDV as on 31.03.2023
Tangible Assets									
Office Unit	1,42,93,727	-	1,42,93,727	10%	51,61,720	9,13,201	60,74,920	82,18,807	91,32,007
Computer	28,830	-	28,830	40%	28,471	359	28,830	-	359
Furniture & Fixture	25,20,637	-	25,20,637	10%	9,29,994	1,59,064	10,89,059	14,31,578	15,90,643
Office Equipments	9,41,321	-	9,41,321	15%	4,80,162	69,174	5,49,336	3,91,986	4,61,160
TOTAL (Current Year)	1,77,84,515	-	1,77,84,515		66,00,347	11,41,798	77,42,145	1,00,42,370	1,11,84,168
Previous year Figures	1,77,84,515	-	1,77,84,515		53,27,321	12,73,026	66,00,347	1,11,84,168	1,24,57,194

AMBEY REALTORS LLP ★ Kolkata

M. M. CHOPRA & CO. ★ Chartered Accountants ★ Kolkata

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PO: RAJARHAT GOPALPUR, KOLKATA - 700136

NOTES ON ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2024

NOTES - 18 : SIGNIFICANT ACCOUNTING POLICIES

i) Basis of Accounting

The LLP maintains its accounts on accrual basis following the historical cost convention in accordance with generally accepted accounting principals save and except otherwise stated hereunder. The LLP falls under Level -III entity as per Classification criteria determined by the Institute of Chartered Accountants of India (ICAI) and accordingly the accounts have been drawn in compliance to the Accounting Standards issued by ICAI to the extent applicable to such entities.

ii) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that effect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the result of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions,actual results could differ from these estimates.Any revision to accounting estimates is recognized prospectively.

iii) Property, Plant and Equipments & Depreciation

Fixed Assets are stated at written down value. Depreciation on assets is calculated on Written down Value method at the rates and in the manner prescribed in Income Tax Act and Rules.

iv) Work in Progress/Inventory

a) Work-in-Progress on the Multistoried Building Project under construction is carried over at cost incurred. Cost is inclusive of direct expenses incurred in relation to the project,allocated Borrowing Costs and allocated Common overheads.

b) Inventory of unused construction materials lying at site at year end is not accounted for as the purchases is made for specific project and is charged to Work in Progress of the projects and when purchased.

v) Revenue Recognition

a) Revenue under the Percentage of Completion(POC) method is recognised on the basis of percentage of actual costs involved including construction & development cost of project under execution & proportionate cost of land/development rights subject to actual cost incurred being 25 % or more of the total estimated cost of projects. The stage of completion under the POC method is measured on the basis of actual cost. The estimates including those of technical nature in respect of projected revenues, projected profits,projected costs, cost to complete & the foreseeable loss are reviewed periodically by the management and any effect of changes in estimates is recognised in the period such changes are determined. Revenue is recognised by reference to the stage of completion as explained above attributed to the work completed during the year. When it is probable that total costs will exceed total project revenue,this expected loss is recognised as an expense immediately.

b) Statutory levies like Property tax, Mutation, Labour Welafare Cess, Sanction Fees etc are accounted for only to the extent of payment made unless the liability of the same is assessed and ascertained to be paid on periodical basis.

c) Revenue under POC is recognised exclusive of Goods and Service Tax (GST) .

vi) Borrowing Costs

Borrowings costs relating to acquisition of qualifying asset/property which takes substantial period of time to get ready for its intended use, are included in cost of underlying asset/projects to the extent they relate to the period till such asset are ready to be put to their intended use.

vii) Employee Benefits

a) The Bonus & Ex gratia to Employees is accounted for on accrual basis .

b) Provident Fund is defined contribution plans and Company's Contribution are charged to Profit & Loss Account .

c) In absence of any Contractual or Statutory liability, Gratuity is accounted for on payment/ settlement basis.

viii Taxes on Income:-

Current tax in respect of taxable income is provided for the year based on the applicable tax rates and laws. The firm does not recognise Deferred Tax Asset in absence of reasonable certainity of availibility of sufficient future taxable Income

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NOTES ON ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2024

NOTE-19 : NOTES ON ACCOUNTS & OTHER DISCLOSURES

i) The LLP has entered into Agreements with Land Owners to develop and commercially exploit the land by construction of Multi storied Building Complex at its cost, in consideration of sharing of revenue in agreed proportion. In terms of agreements, the LLP is to make an Security Deposits with the Land Owners.

ii) The LLP do not have any Deferred Tax assets or Liability as at the end of the year

iii) There are no Micro and Small Enterprises, to whom the LLP owes dues, which are outstanding for more than 45 days as on 31st March, 2024. The information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the LLP.

iv) Disclosure realting to transactions with Related Parties

a) Names of Related Parties with whom transaction took place

Designated Partners

Raj Kumar Agarwal

Dipak Kumar Agarwal

Entities wherein Partners have significant Influence & with whom transactions took place during the year

Ambey Mata Capital Private Limited

b) *Transactions carried out during the year with related parties referred to in(a) above*

Nature of Transaction	PARTNER		Entities wherein Partners have significant Influence	
	Current Year	Previous year	Current Year	Previous year
Interest Paid	-	-	8,97,534	55,60,275
Purchase of Goods	-	-	-	63,193
Payments on Loan account	-	-	2,00,00,000	9,55,00,000
c) *Outstanding Balances at year end*				
Payable on account of Loan & Interest	-	-	-	2,16,20,000

v) Previous year's figures have been rearranged and recasted wherever it was necessary to make them comparable. Paisa figures have been rounded off to nearest Rupee

In terms of our report of even date attached
For M. M. CHOPRA & CO.
Chartered Accountants

Niraj Singhania

(N K SINGHANIA)
PARTNER
30, Chittaranjan Avenue,
Kolkata - 700 012
Dated the day of June, 2024

M. M. CHOPRA & CO. Kolkata Chartered Accountants

(Raj Kumar Agarwal)
DPIN - 00568762

(Dipak Kumar Agarwal)
DPIN - 00570301

DESIGNATED PARTNERS

AMBEY REALTORS LLP Kolkata